

2023 -- S 0879

LC002720

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators Felag, and Picard

Date Introduced: March 30, 2023

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local  
2 Taxes" is hereby amended by adding thereto the following section:

3 **44-5-88. Tax amnesty.**

4 (a) Notwithstanding any other provision in this chapter to the contrary, any municipality  
5 may, by ordinance, duly enacted, authorize two (2) separate sixty (60) day periods during fiscal  
6 years 2024 or 2025, during which a waiver of interest and penalties on overdue tangible tax  
7 payments may be made if the request for a waiver of interest and penalties is in writing, signed,  
8 and dated by the taxpayer and submitted within the two (2) sixty (60) day waiver periods.

9 (b) Decisions of the tax assessor shall be in writing and contain a notice to the city or town  
10 council. If the taxpayer receives an adverse decision from the tax assessor, the taxpayer shall pay  
11 the interest and penalties and may file a claim for reimbursement with the city or town council  
12 within ten (10) days of the decision.

13 (c) Any request for a waiver of taxes and penalties that meets criteria established by this  
14 section, pursuant to a duly enacted ordinance, may be granted by the city or town.

15 (d) Waivers of interest and penalties shall not be granted for any taxes owed for the tax  
16 year during which the amnesty periods are offered.

1 SECTION 2. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

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1           This act would enable all municipalities to offer tax amnesty for two (2) separate sixty (60)  
2 day periods during fiscal years 2024 or 2025 for the waiver of interest and penalties on overdue  
3 tangible tax payments.

4           This act would take effect upon passage.

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